

SENATE BILL 947

Q2

0lr3186
CF HB 1219

By: **Senator Edwards**

Introduced and read first time: February 18, 2010

Assigned to: Rules

Re-referred to: Budget and Taxation, February 26, 2010

Committee Report: Favorable

Senate action: Adopted

Read second time: March 25, 2010

CHAPTER _____

1 AN ACT concerning

2 **Allegany County – Property Tax Credit – WMHS Braddock Hospital Facility**

3 FOR the purpose of authorizing the governing body of Allegany County or of a
4 municipal corporation in Allegany County to grant, by law, a property tax credit
5 against the county or municipal corporation property tax imposed on certain
6 property; providing for a certain limitation on the tax credit; authorizing the
7 governing body of Allegany County or of a municipal corporation in Allegany
8 County to provide, by law, for certain provisions relating to the property tax
9 credit; providing for the application of this Act; and generally relating to
10 property tax credits for certain property in Allegany County.

11 BY adding to

12 Article – Tax – Property

13 Section 9–302(l)

14 Annotated Code of Maryland

15 (2007 Replacement Volume and 2009 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 9–302.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **(L) (1) THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A**
2 **MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A**
3 **PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**
4 **PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:**

5 **(I) IS OWNED BY WESTERN MARYLAND HEALTH SYSTEM**
6 **CORPORATION;**

7 **(II) WAS FORMERLY DESIGNATED AND OPERATED AS**
8 **WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL; AND**

9 **(III) IS VACANT AS A RESULT OF HOSPITAL CONSOLIDATION**
10 **AND RELOCATION APPROVED BY THE MARYLAND HEALTH CARE COMMISSION.**

11 **(2) TO ENCOURAGE THE LOCATION AND DEVELOPMENT OF**
12 **BUSINESS OPERATIONS AND EXPANSION OF THE EMPLOYMENT BASE IN**
13 **ALLEGANY COUNTY, THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A**
14 **MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A**
15 **PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**
16 **PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:**

17 **(I) WAS FORMERLY OWNED BY WESTERN MARYLAND**
18 **HEALTH SYSTEM CORPORATION;**

19 **(II) WAS FORMERLY DESIGNATED AND OPERATED AS**
20 **WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL;**

21 **(III) WAS FORMERLY VACANT AS A RESULT OF HOSPITAL**
22 **CONSOLIDATION AND RELOCATION APPROVED BY THE MARYLAND HEALTH**
23 **CARE COMMISSION; AND**

24 **(IV) IS OWNED, MANAGED, OR OPERATED BY AN**
25 **ORGANIZATION DESCRIBED IN § 501(C)(3) OR § 501(C)(6) OF THE INTERNAL**
26 **REVENUE CODE.**

27 **(3) IN AUTHORIZING A CREDIT UNDER PARAGRAPH (1) OR (2) OF**
28 **THIS SUBSECTION, THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL**
29 **CORPORATION MAY PROVIDE, BY LAW, FOR:**

30 **(I) THE AMOUNT OF THE CREDIT; AND**

31 **(II) ANY OTHER PROVISION NECESSARY TO ADMINISTER**
32 **THE CREDIT.**

1 **(4) A TAX CREDIT GRANTED UNDER THIS SUBSECTION MAY NOT**
2 **BE GRANTED FOR MORE THAN 10 YEARS.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
5 2010.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.